



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to U.S. Income Tax Return Forms for Individual Taxpayers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to pra.comments@irs.gov. Please include, “OMB Number: 1545-0074– Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to R. Joseph Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: U.S. Income Tax Return for Individual Taxpayers.

OMB Control Number: 1545-0074.

Form Number: Form 1040 and affiliated return forms.

Abstract: IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its' affiliated forms as explained in the attached table.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment period. This approval package is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households, Farms.

Preliminary Estimated Number of Respondents: 172,556,400.

Preliminary Estimated Time Per Respondent (Hours): 12.52.

Preliminary Estimated Total Annual Time (Hours): 2,160,119,237.

Preliminary Estimated Total Annual Monetized Time (\$): \$37,599,575,472.

Preliminary Estimated Total Out-of-Pocket Costs (\$): \$41,925,087,675.

Preliminary Estimated Total Monetized Burden (\$): \$79,524,663,147.

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Annual Monetized Time.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 22, 2022.

Molly J Stasko,

Senior Tax Analyst.

Individual Tax Forms

Type	Form No.	Form Name	URL	Type	Form No.	Form Name	URL
Form	Form 1040	U.S. Individual Tax Return	https://www.irs.gov/pub/irs-pdf/f1040.pdf	Form and Instruction	Form 8396	Mortgage Interest Credit	https://www.irs.gov/pub/irs-pdf/f8396.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040gi.pdf	Form and Instruction	Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return	https://www.irs.gov/pub/irs-pdf/f8453.pdf
Form	Form 1040(SP)	U.S Individual Tax Return in Spanish	https://www.irs.gov/pub/irs-pdf/f1040sp.pdf	Form and Instruction	Form 8453(SP)	U.S. Individual Income Tax Declaration for an IRS e-file Return (Spanish version)	https://www.irs.gov/pub/irs-pdf/f8453sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sp.pdf	Form	Form 8582	Passive Activity Loss Limitation	https://www.irs.gov/pub/irs-pdf/f8582.pdf
Form	Form 1040 Schedule 1	Form 1040 Schedule 1 Additional Income and Adjustments to Income	https://www.irs.gov/pub/irs-pdf/f1040s1.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8582.pdf
Form	Form 1040 Schedule 1 (SP)	Additional Income and Adjustments to Income in Spanish	https://www.irs.gov/pub/irs-pdf/f1040s1s.pdf	Form	Form 8582-CR	Passive Activity Credit Limitations	https://www.irs.gov/pub/irs-pdf/f8582cr.pdf
Form	Form 1040 Schedule 2	Form 1040 Schedule 2 Tax	https://www.irs.gov/pub/irs-pdf/f1040s2.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8582cr.pdf
Form	Form 1040 Schedule 2 (SP)	Additional Taxes in Spanish	https://www.irs.gov/pub/irs-pdf/f1040s2s.pdf	Form	Form 8586	Low-Income Housing Credit	https://www.irs.gov/pub/irs-pdf/f8586.pdf
Form	Form 1040 Schedule 3	Form 1040 Schedule 3 Nonrefundable Credits	https://www.irs.gov/pub/irs-pdf/f1040s3.pdf	Form	Form 8594	Asset Acquisition Statement Under Section 1060	https://www.irs.gov/pub/irs-pdf/f8594.pdf
Form	Form 1040 Schedule 3 (SP)	Additional Credits and Payments in Spanish	https://www.irs.gov/pub/irs-pdf/f1040s3s.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8594.pdf
Form	Form 1040-C	U.S. Departing Alien Income Tax Return	https://www.irs.gov/pub/irs-pdf/f1040c.pdf	Form	Form 8606	Nondeductible IRAs	https://www.irs.gov/pub/irs-pdf/f8606.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040c.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8606.pdf

Form	Form 1040 X	Amended U.S. Individual Income Tax Return	https://www.irs.gov/pub/irs-pdf/f1040x.pdf	Form	Form 8609-A	Annual Statement for Low-Income Housing Credit	https://www.irs.gov/pub/irs-pdf/f8609a.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040x.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/f8609a.pdf
Form	Form 1040 NR	U.S. Nonresident Alien Income Tax Return	https://www.irs.gov/pub/irs-pdf/f1040nr.pdf	Form and Instruction	Form 8611	Recapture of Low-Income Housing Credit	https://www.irs.gov/pub/irs-pdf/f8611.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040nr.pdf	Form	Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800	https://www.irs.gov/pub/irs-pdf/f8615.pdf
Form	Form 1040 NR(SP)	U.S. Nonresident Alien Income Tax Return (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f1040nrs.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/f8615.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040nrs.pdf	Form	Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	https://www.irs.gov/pub/irs-pdf/f8621.pdf
Form	1040 NR (Schedule NEC)	Tax on Income Not Effectively Connected with a U.S. Trade or Business	https://www.irs.gov/pub/irs-pdf/f1040nrn.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/f8621.pdf
Form	1040 NR (Schedule NEC) (SP)	Tax on Income Not Effectively Connected with a U.S. Trade or Business (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f1040nec.pdf	Form	Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company	https://www.irs.gov/pub/irs-pdf/f8621a.pdf
Form	1040 NR (Schedule A)	Itemized Deductions	https://www.irs.gov/pub/irs-pdf/f1040nra.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/f8621a.pdf
Form	1040 NR (Schedule A) (SP)	Itemized Deductions (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f1040nas.pdf	Form and Instruction	Form 8689	Allocation of Individual Income Tax to the Virgin Islands	https://www.irs.gov/pub/irs-pdf/f8689.pdf
Form	1040 NR (Schedule OI)	Other Information	https://www.irs.gov/pub/irs-pdf/f1040nro.pdf	Form	Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts	https://www.irs.gov/pub/irs-pdf/f8697.pdf

Form	1040 NR (Schedule OI) (SP)	Other Information (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f1040ois.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8697.pdf
Form	Form 1040-PR	Planilla para la Declaracion de la Contribucion Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Credito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico)	https://www.irs.gov/pub/irs-pdf/f1040pr.pdf	Form	Form 8801	Credit for Prior Year Minimum Tax- Individuals, Estates, and Trusts	https://www.irs.gov/pub/irs-pdf/f8801.pdf
Instruction		Instrucciones para el Formulario 1040-PR, Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia - Puerto Rico	https://www.irs.gov/pub/irs-pdf/i1040pr.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8801.pdf
Form	Form 1040-SR	U.S. Income Tax Return for Seniors	https://www.irs.gov/pub/irs-pdf/f1040s.pdf	Form and Instruction	Form 8814	Parents' Election to Report Child's Interest and Dividends	https://www.irs.gov/pub/irs-pdf/f8814.pdf
Form	Form 1040-SR (SP)	Form 1040-SR (SP) U.S. Income Tax Return for Seniors in Spanish	https://www.irs.gov/pub/irs-pdf/f1040srs.pdf	Form and Instruction	Form 8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989	https://www.irs.gov/pub/irs-pdf/f8815.pdf
Form	Form 1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)	https://www.irs.gov/pub/irs-pdf/f1040ss.pdf	Form and Instruction	Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989	https://www.irs.gov/pub/irs-pdf/f8818.pdf
Instruction		Instructions for Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)	https://www.irs.gov/pub/irs-pdf/i1040ss.pdf	Form and Instruction	Form 8820	Orphan Drug Credit	https://www.irs.gov/pub/irs-pdf/f8820.pdf
Form	Schedule A (1040)	Itemized Deductions	https://www.irs.gov/pub/irs-pdf/f1040sa.pdf	Form	Form 8824	Like-Kind Exchanges	https://www.irs.gov/pub/irs-pdf/f8824.pdf

Instruction			https://www.irs.gov/pub/irs-pdf/i1040sca.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8824.pdf
Form and Instruction	Schedule B (Form 1040)	Interest and Ordinary Dividends	https://www.irs.gov/pub/irs-pdf/f1040sb.pdf	Form and Instruction	Form 8826	Disabled Access Credit	https://www.irs.gov/pub/irs-pdf/f8826.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sb.pdf	Form	Form 8828	Recapture of Federal Mortgage Subsidy	https://www.irs.gov/pub/irs-pdf/f8828.pdf
Form	Schedule C (Form 1040)	Profit or Loss from Business	https://www.irs.gov/pub/irs-pdf/f1040sc.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8828.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sc.pdf	Form	Form 8829	Expenses for Business Use of Your Home	https://www.irs.gov/pub/irs-pdf/f8829.pdf
Form	Schedule D (Form 1040)	Capital Gains and Losses	https://www.irs.gov/pub/irs-pdf/f1040sd.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8829.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sd.pdf	Form and Instruction	Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	https://www.irs.gov/pub/irs-pdf/f8833.pdf
Form	Schedule E (Form 1040)	Supplemental Income and Loss	https://www.irs.gov/pub/irs-pdf/f1040se.pdf	Form	Form 8834	Qualified Electric Vehicle Credit	https://www.irs.gov/pub/irs-pdf/f8834.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040se.pdf	Form and Instruction	Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit	https://www.irs.gov/pub/irs-pdf/f8835.pdf
Form and Instruction	Schedule EIC (Form 1040)	Earned Income Credit	https://www.irs.gov/pub/irs-pdf/f1040sei.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8835.pdf
Form	Schedule EIC (SP) (F. 1040)	Earned Income Credit (Spanish version)	https://www.irs.gov/pub/irs-pdf/f1040sep.pdf	Form and Instruction	Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement	https://www.irs.gov/pub/irs-pdf/f8838.pdf
Form	Schedule F (Form 1040)	Profit or Loss from Farming	https://www.irs.gov/pub/irs-pdf/f1040sf.pdf	Form	Form 8839	Qualified Adoption Expenses	https://www.irs.gov/pub/irs-pdf/f8839.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sf.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8839.pdf

Form	Schedule H (Form 1040)	Household Employment Taxes	https://www.irs.gov/pub/irs-pdf/f1040sh.pdf	Form and Instruction	Form 8840	Closer Connection Exception Statement for Aliens	https://www.irs.gov/pub/irs-pdf/f8840.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sh.pdf	Form and Instruction	Form 8843	Statement for Exempt Individuals and Individuals with a Medical Condition	https://www.irs.gov/pub/irs-pdf/f8843.pdf
Form	Schedule J (Form 1040)	Income Averaging for Farmers and Fishermen	https://www.irs.gov/pub/irs-pdf/f1040sj.pdf	Form and Instruction	Form 8844	Empowerment Zone and Renewal Community Employment Credit	https://www.irs.gov/pub/irs-pdf/f8844.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sj.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8844.pdf
Form	Schedule LEP (Form 1040)	Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)	https://www.irs.gov/pub/irs-pdf/f1040lep.pdf	Form	Form 8845	Indian Employment Credit	https://www.irs.gov/pub/irs-pdf/f8845.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040lep.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8845.pdf
Form	Schedule LEP (SP) (Form 1040(SP))	Schedule LEP Limited English Proficiency (SP)	https://www.irs.gov/pub/irs-pdf/f1040les.pdf	Form and Instruction	Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	https://www.irs.gov/pub/irs-pdf/f8846.pdf
Form	Schedule R (Form 1040)	Credit for the Elderly or the Disabled	https://www.irs.gov/pub/irs-pdf/f1040sr.pdf	Form	Form 8853	Archer MSAA and Long- Term Care Insurance Contracts	https://www.irs.gov/pub/irs-pdf/f8853.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sr.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8853.pdf
Form	Schedule SE (Form 1040)	Self- Employment Tax	https://www.irs.gov/pub/irs-pdf/f1040sse.pdf	Form	Form 8854	Initial and Annual Expatriation Information Statement	https://www.irs.gov/pub/irs-pdf/f8854.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sse.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8854.pdf
Form and Instruction	Form 1040 V	Payment Voucher	https://www.irs.gov/pub/irs-pdf/f1040v.pdf	Form	Form 8858	Information Return of U.S. Persons with Respect to Foreign Disregarded	https://www.irs.gov/pub/irs-pdf/f8858.pdf

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Form and Instruction	Form 1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)	Form 1040-ES(OCR) contains four estimated tax payment vouchers. Form 1040-ES (OCR) is included in the 2021 Tax Package 1040ES/V mail out.	Instruction			https://www.irs.gov/pub/irs-pdf/i8858.pdf
Form and Instruction	Form 1040 ES	Estimate Tax for Individuals	https://www.irs.gov/pub/irs-pdf/f1040es.pdf	Form	Schedule M (Form 8858)	Transactions Between controlled Foreign Disregarded Entity and Filers or Other Related Entities	https://www.irs.gov/pub/irs-pdf/f8858sm.pdf
Form and Instruction	Form 1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals	https://www.irs.gov/pub/irs-pdf/f1040esn.pdf	Form	Form 8859	District of Columbia First-Time Homebuyer Credit	https://www.irs.gov/pub/irs-pdf/f8859.pdf
Form and Instruction	Form 1040 ES (PR)	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs- Puerto Rico	https://www.irs.gov/pub/irs-pdf/f1040esp.pdf	Form	Form 8862	Information to Claim Earned Income Credit After Disallowance	https://www.irs.gov/pub/irs-pdf/f8862.pdf
Form	Schedule 8812 (Form 1040)	Additional Child Tax Credit	https://www.irs.gov/pub/irs-pdf/f1040s8.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8862.pdf
Instruction		Instructions for Schedule 8812	https://www.irs.gov/pub/irs-pdf/i1040s8.pdf	Form	Form 8862(SP)	Information to Claim Earned Income Credit After Disallowance (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f8862sp.pdf
Form	Schedule 8812(SP) (Form 1040)	Additional Tax Credit (Spanish version)	https://www.irs.gov/pub/irs-pdf/f1040s8s.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8862sp.pdf
Instruction		Instructions for Schedule 8812 (Spanish version)	https://www.irs.gov/pub/irs-pdf/i1040s8s.pdf	Form	Form 8863	Education Credits	https://www.irs.gov/pub/irs-pdf/f8863.pdf
Form	Form 461	Limitation on Business Losses	https://www.irs.gov/pub/irs-pdf/f461.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8863.pdf

Instruction		Instructions for Form 461, Limitation on Business Losses	https://www.irs.gov/pub/irs-pdf/i461.pdf	Form	Form 8864	Biodiesel and Renewable Diesel Fuels Credit	https://www.irs.gov/pub/irs-pdf/f8864.pdf
Form and Instruction	Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911	https://www.irs.gov/pub/irs-pdf/f673.pdf	Instruction		Instructions for Form 8864, Biodiesel and Renewable Diesel Fuels Credit	https://www.irs.gov/pub/irs-pdf/i8864.pdf
Form	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation	https://www.irs.gov/pub/irs-pdf/f926.pdf	Form	Form 8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships	https://www.irs.gov/pub/irs-pdf/f8865.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i926.pdf	Form	Schedule K-1 (Form 8865)	Partner's Share of Income Deductions, Credits, etc.	https://www.irs.gov/pub/irs-pdf/f8865sk1.pdf
Form	Form 965-A	Individual Report of Net 965 Tax Liability	https://www.irs.gov/pub/irs-pdf/f965a.pdf	Form	Schedule K-2 (Form 8865)	Partners' Distributive Share Items - International	https://www.irs.gov/pub/irs-pdf/f8865sk2.pdf
Instruction	Form 965-A		https://www.irs.gov/pub/irs-pdf/i965a.pdf	Form	Schedule K-3 (Form 8865)	Partner's Share of Income, Deductions, Credits, etc. International	https://www.irs.gov/pub/irs-pdf/f8865sk3.pdf
Form	Form 965-C	Transfer Agreement Under 965(h)(3)	https://www.irs.gov/pub/irs-pdf/f965c.pdf	Form	Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership	https://www.irs.gov/pub/irs-pdf/f8865so.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i965c.pdf	Form	Schedule P (Form 8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership	https://www.irs.gov/pub/irs-pdf/f8865sp.pdf
Form and Instruction	Form 970	Application to Use LIFO Inventory Method	https://www.irs.gov/pub/irs-pdf/f970.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8865.pdf
Form and Instruction	Form 972	Consent of Shareholder to Include Specific Amount in Gross Income	https://www.irs.gov/pub/irs-pdf/f972.pdf	Form	Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	https://www.irs.gov/pub/irs-pdf/f8866.pdf
Form	Form 982	Reduction of Tax Attributes Due to Discharge of	https://www.irs.gov/pub/irs-pdf/f982.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8866.pdf

		Indebtedness (and Section 1082 Basis Adjustment)					
Instruction			https://www.irs.gov/pub/irs-pdf/i982.pdf		Form 8867	Paid Preparer's Due Diligence Checklist	https://www.irs.gov/pub/irs-pdf/f8867.pdf
Form	Form 1045	Application for Tentative Refund	https://www.irs.gov/pub/irs-pdf/f1045.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8867.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1045.pdf	Form	Form 8873	Extraterritorial Income Exclusion	https://www.irs.gov/pub/irs-pdf/f8873.pdf
Form	Form 1098-F	Fines, Penalties and Other Amounts	https://www.irs.gov/pub/irs-pdf/f1098f.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8873.pdf
Instruction		Instructions for Form 1098-F, Fines, Penalties and Other Amounts	https://www.irs.gov/pub/irs-pdf/i1098f.pdf	Form and Instruction	Form 8874	New Markets Credit	https://www.irs.gov/pub/irs-pdf/f8874.pdf
Form	Form 1116	Foreign Tax Credit	https://www.irs.gov/pub/irs-pdf/f1116.pdf	Form and Instruction	Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350	https://www.irs.gov/pub/irs-pdf/f8878.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1116.pdf	Form and Instruction	Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4686 (SP) o el Formulario 2350 (SP)	https://www.irs.gov/pub/irs-pdf/f8878sp.pdf
Form and Instruction	Form 1127	Application for Extension of Time for Payment of Tax	https://www.irs.gov/pub/irs-pdf/f1127.pdf	Form and Instruction	Form 8879	IRS e-file Signature Authorization	https://www.irs.gov/pub/irs-pdf/f8879.pdf
Form	Form 1128	Application to Adopt, Change, or Retain a Tax Year	https://www.irs.gov/pub/irs-pdf/f1128.pdf	Form and Instruction	Form 8879 SP	Autorizacion de firm para presentar la Declaracion por medio del IRS e-file	https://www.irs.gov/pub/irs-pdf/f8879sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1128.pdf	Form and Instruction	Form 8880	Credit for Qualified Retirement Savings Contributions	https://www.irs.gov/pub/irs-pdf/f8880.pdf
Form and Instruction	Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer	https://www.irs.gov/pub/irs-pdf/f1310.pdf	Form	Form 8881	Credit for Small Employer Pensions Plan Startup Costs	https://www.irs.gov/pub/irs-pdf/f8881.pdf

Form	Form 2106	Employee Business Expenses	https://www.irs.gov/pub/irs-pdf/f2106.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8881.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i2106.pdf	Form and Instruction	Form 8882	Credit for Employer-Provided Childcare Facilities and Services	https://www.irs.gov/pub/irs-pdf/f8882.pdf
Form and Instruction	Form 2120	Multiple Support Declaration	https://www.irs.gov/pub/irs-pdf/f2120.pdf	Form	Form 8886	Reportable Transaction Disclosure Statement	https://www.irs.gov/pub/irs-pdf/f8886.pdf
Form	Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	https://www.irs.gov/pub/irs-pdf/f2210.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8886.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i2210.pdf	Form and Instruction	Form 8888	Direct Deposit of Refund to More than One Account	https://www.irs.gov/pub/irs-pdf/f8888.pdf
Form	Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen	https://www.irs.gov/pub/irs-pdf/f2210f.pdf	Form	Form 8889	Health Savings Accounts (HSAs)	https://www.irs.gov/pub/irs-pdf/f8889.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i2210f.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8889.pdf
Form and Instruction	Form 2350	Application for Extension of Time to File U.S. Income Tax Return	https://www.irs.gov/pub/irs-pdf/f2350.pdf	Form and Instruction	Form 8896	Low Sulfur Diesel Fuel Production Credit	https://www.irs.gov/pub/irs-pdf/f8896.pdf
Form and Instruction	Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de los Estados Unidos	https://www.irs.gov/pub/irs-pdf/f2350sp.pdf	Form	Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession	https://www.irs.gov/pub/irs-pdf/f8898.pdf
Form	Form 2441	Child and Dependent Care Expenses	https://www.irs.gov/pub/irs-pdf/f2441.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8898.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i2441.pdf	Form	Form 8900	Qualified Railroad Track Maintenance Credit	https://www.irs.gov/pub/irs-pdf/f8900.pdf
Form	Form 2555	Foreign Earned Income	https://www.irs.gov/pub/irs-pdf/f2555.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8900.pdf

Instruction			https://www.irs.gov/pub/irs-pdf/i2555.pdf	Form	Form 8903	Domestic Production Activities Deduction	https://www.irs.gov/pub/irs-pdf/f8903.pdf
Form	Form 3115	Application for Change in Accounting Method	https://www.irs.gov/pub/irs-pdf/f3115.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8903.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i3115.pdf	Form and Instruction	Form 8906	Distills Spirits Credit	https://www.irs.gov/pub/irs-pdf/f8906.pdf
Form	Form 3468	Investment Credit	https://www.irs.gov/pub/irs-pdf/f3468.pdf	Form	Form 8908	Energy Efficient Home Credit	https://www.irs.gov/pub/irs-pdf/f8908.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i3468.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8908.pdf
Form	Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts	https://www.irs.gov/pub/irs-pdf/f3520.pdf	Form	Form 8910	Alternative Motor Vehicle Credit	https://www.irs.gov/pub/irs-pdf/f8910.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i3520.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8910.pdf
Form	Form 3800	General Business Credit	https://www.irs.gov/pub/irs-pdf/f3800.pdf	Form	Form 8911	Alternative Fuel Vehicle Refueling Property Credit	https://www.irs.gov/pub/irs-pdf/f8911.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i3800.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8911.pdf
Form	Form 3903	Moving Expenses	https://www.irs.gov/pub/irs-pdf/f3903.pdf	Form	Form 8912	Credit to Holders of Tax Credit Bonds	https://www.irs.gov/pub/irs-pdf/f8912.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i3903.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8912.pdf
Form	Form 4070	Employee's Report of Tips to Employer	https://www.irs.gov/pub/irs-pdf/p1244.pdf	Form	Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments	https://www.irs.gov/pub/irs-pdf/f8915c.pdf
Form	Form 4070A	Employee's Daily Record of Tips	https://www.irs.gov/pub/irs-pdf/p1244.pdf	Instruction		Instructions for Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments	https://www.irs.gov/pub/irs-pdf/i8915c.pdf

Form	Form 4136	Credit for Federal Tax Paid on Fuels	https://www.irs.gov/pub/irs-pdf/f4136.pdf	Form	8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments	https://www.irs.gov/pub/irs-pdf/f8915d.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i4136.pdf	Instruction		Instructions for 8915-D Qualified 2019 Disaster Retirement Plan Distributions and Repayments	https://www.irs.gov/pub/irs-pdf/i8915d.pdf
Form and Instruction	Form 4137	Social Security and Medicare Tax on Underreported Tip Income	https://www.irs.gov/pub/irs-pdf/f4137.pdf	Form	Form 8915-F	Qualified Disaster Retirement Plan - Distributions and Repayments	https://www.irs.gov/pub/irs-pdf/f8915f.pdf
Form	Form 4255	Recapture of Investment Credit	https://www.irs.gov/pub/irs-pdf/f4255.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8915f.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i4255.pdf	Form and Instruction	Form 8919	Uncollected Social Security and Medicare Tax on Wages	https://www.irs.gov/pub/irs-pdf/f8919.pdf
Form and Instruction	Form 4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners	https://www.irs.gov/pub/irs-pdf/f4361.pdf	Form	Form 8925	Report of Employer-Owned Life Insurance Contracts	https://www.irs.gov/pub/irs-pdf/f8925.pdf
Form	Form 4562	Depreciation and Amortization	https://www.irs.gov/pub/irs-pdf/f4562.pdf	Form and Instruction	Form 8932	Credit for Employer Differential Wage Payments	https://www.irs.gov/pub/irs-pdf/f8932.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i4562.pdf	Form	Form 8933	Carbon Dioxide Sequestration Credit	https://www.irs.gov/pub/irs-pdf/f8933.pdf
Form and Instruction	Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa	https://www.irs.gov/pub/irs-pdf/f4563.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8933.pdf
Form	Form 4684	Casualties and Thefts	https://www.irs.gov/pub/irs-pdf/f4684.pdf	Form and Instruction	Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit	https://www.irs.gov/pub/irs-pdf/f8936.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i4684.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8936.pdf

Form	Form 4797	Sale of Business Property	https://www.irs.gov/pub/irs-pdf/f4797.pdf	Form	Form 8941	Credit for Small Employer Health Insurance Premiums	https://www.irs.gov/pub/irs-pdf/f8941.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i4797.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8941.pdf
Form and Instruction	Form 4835	Farm Rental Income and Expenses	https://www.irs.gov/pub/irs-pdf/f4835.pdf	Form	Form 8949	Sales and other Dispositions of Capital Assets	https://www.irs.gov/pub/irs-pdf/f8949.pdf
Form and Instruction	Form 4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	https://www.irs.gov/pub/irs-pdf/f4852.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8949.pdf
Form and Instruction	Form 4852(SP)	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Spanish Version)	Still under development at the time of release of this notice.	Form	Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States	https://www.irs.gov/pub/irs-pdf/f8958.pdf
Form and Instruction	Form 4868	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return	https://www.irs.gov/pub/irs-pdf/f4868.pdf	Form	Form 8962	Premium Tax Credit	https://www.irs.gov/pub/irs-pdf/f8962.pdf
Form and Instruction	Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos	https://www.irs.gov/pub/irs-pdf/f4868sp.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8962.pdf
Form and Instruction	Form 4952	Investment Interest Expense Deduction	https://www.irs.gov/pub/irs-pdf/f4952.pdf	Form	8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed	https://www.irs.gov/pub/irs-pdf/f8993.pdf

						Income (GILTI)	
Form and Instruction	Form 4970	Tax on Accumulation Distribution of Trusts	https://www.irs.gov/pub/irs-pdf/f4970.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8993.pdf
Form and Instruction	Form 4972	Tax on Lump-Sum Distributions	https://www.irs.gov/pub/irs-pdf/f4972.pdf	Form	Form 8994	Employer Credit for Paid Family and Medical Leave	https://www.irs.gov/pub/irs-pdf/f8994.pdf
Form and Instruction	Form 5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)	https://www.irs.gov/pub/irs-pdf/f5074.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8994.pdf
Form and Instruction	Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit	https://www.irs.gov/pub/irs-pdf/f5213.pdf	Form	Form 8995	Qualified Business Income Deduction Simplified Computation	https://www.irs.gov/pub/irs-pdf/f8995.pdf
Form	Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	https://www.irs.gov/pub/irs-pdf/f5329.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8995.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5329.pdf	Form	Form 8995-A	Qualified Business Income Deduction	https://www.irs.gov/pub/irs-pdf/f8995a.pdf
Form	Form 5405	First-Time Homebuyer Credit	https://www.irs.gov/pub/irs-pdf/f5405.pdf	Form	Schedule A (Form 8995-A)	Specified Service Trades or Businesses	https://www.irs.gov/pub/irs-pdf/f8995aa.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5405.pdf	Form	Schedule B (Form 8995-A)	Aggregation of Business Operations	https://www.irs.gov/pub/irs-pdf/f8995ab.pdf

Form	Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations	https://www.irs.gov/pub/irs-pdf/f5471.pdf	Form	Schedule C (Form 8995-A)	Loss Netting And Carryforward	https://www.irs.gov/pub/irs-pdf/f8995ac.pdf
Form	Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations	https://www.irs.gov/pub/irs-pdf/f5471sj.pdf	Form	Schedule D (Form 8995-A)	Special Rules for Patrons of Agricultural or Horticultural Cooperatives	https://www.irs.gov/pub/irs-pdf/f8995ad.pdf
Form	Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	https://www.irs.gov/pub/irs-pdf/f5471sm.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8995a.pdf
Form	Schedule O (Form 5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	https://www.irs.gov/pub/irs-pdf/f5471so.pdf	Form	9000	Alternative Media Preference	https://www.irs.gov/pub/irs-pdf/f9000.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5471.pdf	Form	9000(SP)	Alternative Media Preference (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f9000sp.pdf
Form	Form 5695	Residential Energy Credits	https://www.irs.gov/pub/irs-pdf/f5695.pdf	Form and Instruction	Form 9465	Installment Agreement Request	https://www.irs.gov/pub/irs-pdf/f9465.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5695.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i9465.pdf
Form	Form 5713	International Boycott Report	https://www.irs.gov/pub/irs-pdf/f5713.pdf	Form and Instruction	Form 9465 SP	Solicitud para un Plan de Pagos a Plazos	https://www.irs.gov/pub/irs-pdf/f9465sp.pdf
Form	Schedule A (Form 5713)	International Boycott Factor (Section 999(c)(1))	https://www.irs.gov/pub/irs-pdf/f5713sa.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i9465sp.pdf

Form	Schedule B (Form 5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))	https://www.irs.gov/pub/irs-pdf/f5713sb.pdf	Form	Form T (Timber)	Forest Activities Schedules	https://www.irs.gov/pub/irs-pdf/ft.pdf
Form	Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions	https://www.irs.gov/pub/irs-pdf/f5713sc.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/it.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5713.pdf	Form and Instruction	Form W-4	Employee's Withholding Allowance Certificate	https://www.irs.gov/pub/irs-pdf/fw4.pdf
Form	Form 5884	Work Opportunity Cost	https://www.irs.gov/pub/irs-pdf/f5884.pdf	Form and Instruction	Form W-4 (SP)	Certificado de Exencion de la Retencion del Empleado	https://www.irs.gov/pub/irs-pdf/fw4sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i5884.pdf	Form and Instruction	Form W-4 (KO)	Employee's Withholding Allowance Certificate (Korean Version)	https://www.irs.gov/pub/irs-pdf/fw4ko.pdf
Form	Form 5884-A	Credits for Affected Disaster Area Employees	https://www.irs.gov/pub/irs-pdf/f5884a.pdf	Form and Instruction	Form W-4 (RU)	Employee's Withholding Allowance Certificate (Russian Version)	https://www.irs.gov/pub/irs-pdf/fw4ru.pdf
	Instruction (F5884A)		https://www.irs.gov/pub/irs-pdf/i5884a.pdf	Form and Instruction	Form W-4 (VIE)	Employee's Withholding Allowance Certificate (Vietnamese Version)	https://www.irs.gov/pub/irs-pdf/fw4vie.pdf
Form	Form 6198	At-Risk Limitations	https://www.irs.gov/pub/irs-pdf/f6198.pdf	Form and Instruction	Form W-4 (ZH-S)	Employee's Withholding Allowance Certificate (Chinese- Simple Version)	https://www.irs.gov/pub/irs-pdf/fw4zhs.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i6198.pdf	Form and Instruction	Form W-4 (ZH-T)	Employee's Withholding Allowance Certificate (Chinese- Traditional Version)	https://www.irs.gov/pub/irs-pdf/fw4zht.pdf
Form	Form 6251	Alternative Minimum Tax- Individuals	https://www.irs.gov/pub/irs-pdf/f6251.pdf	Form and Instruction	Form W-4 P	Withholding Certificate for Pension or Annuity Payments	https://www.irs.gov/pub/irs-pdf/fw4p.pdf
Instruction	Form 6251		https://www.irs.gov/pub/irs-pdf/i6251.pdf	Form and Instruction	Form W-4 S	Request for Federal Income Tax Withholding from Sick Pay	https://www.irs.gov/pub/irs-pdf/fw4s.pdf
Form and Instruction	Form 6252	Installment Sale Income	https://www.irs.gov/pub/irs-pdf/f6252.pdf	Form and Instruction	Form W-4 V	Voluntary Withholding Request	https://www.irs.gov/pub/irs-pdf/fw4v.pdf

Form	Form 6478	Biofuel Producer Credit	https://www.irs.gov/pub/irs-pdf/f6478.pdf	Form and Instruction	Form W-4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities	https://www.irs.gov/pub/irs-pdf/fw4r.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i6478.pdf	Form and Instruction	Form W-7	Application for IRS Individual Taxpayer Identification Number	https://www.irs.gov/pub/irs-pdf/fw7.pdf
Form	Form 6765	Credit for Increasing Research Activities	https://www.irs.gov/pub/irs-pdf/f6765.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i6765.pdf	Form	Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions	https://www.irs.gov/pub/irs-pdf/fw7a.pdf
Form and Instruction	Form 6781	Gains and Losses from Section 1256 Contracts and Straddles	https://www.irs.gov/pub/irs-pdf/f6781.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7a.pdf
Form	Form 7203	S Corporation Shareholder Stock and Debt Basis Limitations	https://www.irs.gov/pub/irs-pdf/f7203.pdf	Form and Instruction	Form W-7 (SP)	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos	https://www.irs.gov/pub/irs-pdf/fw7sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i7203.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7sp.pdf
Form	Form 7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement	Still under development at the time of release of this notice.	Form	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number	https://www.irs.gov/pub/irs-pdf/fw7coa.pdf
Instruction			Still under development at the time of release of this notice.	Other: Notice 2006-52			https://www.irs.gov/pub/irs-irbs/irb06-26.pdf
Form	Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	https://www.irs.gov/pub/irs-pdf/f8082.pdf	Other: Notice 2008-40			https://www.irs.gov/pub/irs-irbs/irb08-14.pdf

Instruction			https://www.irs.gov/pub/irs-pdf/i8082.pdf	Other: Publication 972 Tables			https://www.irs.gov/pub/irs-pdf/p972.pdf
Form	Form 8275	Disclosure Statement	https://www.irs.gov/pub/irs-pdf/f8275.pdf	Other: TD 9408			https://www.irs.gov/pub/irs-irbs/irb08-33.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i8275.pdf	Other: Rev. Proc. 2004-12			https://www.irs.gov/pub/irs-irbs/irb04-09.pdf
Form	Form 8275-R	Regulation Disclosure Statement	https://www.irs.gov/pub/irs-pdf/f8275r.pdf				
Instruction			https://www.irs.gov/pub/irs-pdf/i8275r.pdf	Other: TD 9902			https://www.govinfo.gov/content/pkg/FR-2020-07-23/pdf/2020-15351.pdf?utm_medium=email&utm_campaign=subscription+mailing+list&A1utm_source=federalregister.gov
Form	Form 8283	Noncash Charitable Contributions	https://www.irs.gov/pub/irs-pdf/f8283.pdf	Other: TD 9920			https://www.govinfo.gov/content/pkg/FR-2020-10-01/pdf/2020-21777.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i8283.pdf	Other: TD 9924			https://www.govinfo.gov/content/pkg/FR-2020-10-06/pdf/2020-22071.pdf
Form and Instruction	Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	https://www.irs.gov/pub/irs-pdf/f8332.pdf	Other: TD 9959			https://www.govinfo.gov/content/pkg/FR-2022-01-04/pdf/2021-27887.pdf
Form and Instruction	Form 8379	Injured Spouse Claim and Allocation	https://www.irs.gov/pub/irs-pdf/f8379.pdf				
Instruction			https://www.irs.gov/pub/irs-pdf/i8379.pdf				

